

DLA PIPER

FEB 01 '12 -4 58 PM

SURFACE TRANSPORTATION BOARD

DLA Piper LLP (US)
203 North LaSalle Street, Suite 1900
Chicago, Illinois 60601-1293
T 312.368.4000
F 312.236.7516
W www.dlapiper.com

SUSAN G. LICHTENFELD
susan.lichtenfeld@dlapiper.com
Direct Phone: 312-368-2125
Direct Fax: 312-630-6338

February 1, 2012

VIA E-FILING

Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423
Attention: Cynthia T. Brown, Chief of the Section of Administration

Dear Ms. Brown:

Enclosed for electronic filing and recordation with the Surface Transportation Board ("STB") pursuant to the provisions of 49 U.S.C. Section 11301(a) is an executed copy of the Memorandum of Assignment and Assumption Agreement, dated as of January 31, 2012 (the "Assignment") between Mitsui Rail Capital, LLC ("MRC"), as assignor, and Citicorp Railmark, Inc., as assignee, which Assignment is a secondary document as defined in the STB's Rules for the Recordation of Documents. The enclosed Assignment relates to that certain Per Diem Lease Agreement dated as of June 30, 2011 and Schedule No. 1 thereto dated June 30, 2011 between MRC, as lessor, and Georgia-Pacific LLC, as lessee (collectively, the "Lease"). A Memorandum of the Lease dated as of June 30, 2011 was duly filed with the STB on July 12, 2011 and assigned recordation number 29827.

The names and addresses of the parties to the enclosed Assignment are:

Assignor: Mitsui Rail Capital, LLC
71 S. Wacker Drive, Suite 1800
Chicago, IL 60606

Assignee: Citicorp Railmark, Inc.
390 Greenwich St., 1st Floor
New York, NY 10013

A description of the railroad equipment covered by the enclosed Assignment is as follows: 112 60 ft. Plate F Boxcars within the series AOK 19000 through AOK 19297 (not inclusive), as further described on Schedule 1 to the Assignment.

DLA PIPER

Ms. Cynthia T. Brown
February 1, 2012
Page 2

The required recordation fee of \$41.00 is being paid to the STB by charge to our firm account.

Kindly return a file-stamped copy of the Assignment and this letter to Susan G. Lichtenfeld at DLA Piper LLP (US), 203 North LaSalle Street, Suite 1900, Chicago, Illinois 60601.

Following is a short summary of the enclosed document:

Secondary Document to be Recorded

Memorandum of Assignment and Assumption Agreement, dated as of January 31, 2012, between Mitsui Rail Capital, LLC and Citicorp Railmark, Inc.

Documents to Which the Secondary Document Relates

Per Diem Lease Agreement dated as of June 30, 2011 and Schedule No. 1 thereto dated June 30, 2011 between Mitsui Rail Capital, as lessor, and Georgia-Pacific LLC, as lessee (collectively, the "Lease"). A Memorandum of the Lease dated as of June 30, 2011 was duly filed with the STB on July 12, 2011 and assigned recordation number 29827.

Very truly yours,

DLA Piper LLP (US)


Susan G. Lichtenfeld

Enclosure

FEB 01 '12 -4 58 PM

SOUTHERN TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

This Memorandum of Assignment and Assumption Agreement (this "Memorandum") is made and entered into as of January 31, 2012 between MITSUI RAIL CAPITAL, LLC, a Delaware limited liability company ("Assignor"), and CITICORP RAILMARK, INC., a Delaware corporation ("Assignee").

WITNESSETH:

1. Assignor, as Lessor, leased to Georgia-Pacific LLC ("Lessee") 112 boxcars (the "Cars"), marked and numbered within the series AOK 19000 through AOK 19297, non- inclusive, as set forth on Schedule 1 hereto, pursuant to that certain Per Diem Lease Agreement dated as of June 30, 2011 between Mitsui Rail Capital, LLC and Georgia-Pacific LLC (the "Lease Agreement") and (ii) Schedule No. 1 dated June 30, 2011 between Mitsui Rail Capital, LLC and Georgia-Pacific LLC ("Schedule 1", and together with the Lease Agreement, the "Lease").
2. Assignor has agreed to assign to Assignee and Assignee has agreed to accept from Assignor the Lease, on the terms set forth in the Assignment and Assumption Agreement dated as of the date hereof between Assignor and Assignee, and the Cars.
3. This Memorandum may be executed by the parties hereto in any number of counterparts, and all counterparts taken together shall be deemed to constitute one instrument. This Memorandum may be executed by a party and delivered to the other party by facsimile or other electronic transmission, and such signature shall have the same force and effect as an original signature on such document.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective officers as of the date and year first above written.

I certify that I hold the title set forth below, that this instrument was signed on behalf of Assignor with due authority and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Assignor. I further declare under penalty of perjury that the foregoing is true and correct.

mitsui rail capital, llc

By: 

Name: John O'Bryan

Title: President

I certify that I hold the title set forth below, that this instrument was signed on behalf of Assignee by authority of its board of directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Assignee. I further declare under penalty of perjury that the foregoing is true and correct.

CITICORP RAILMARK, INC.

By: _____

Name: Thomas M. Pawlicki

Title: Senior Vice President

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective officers as of the date and year first above written.

I certify that I hold the title set forth below, that this instrument was signed on behalf of Assignor with due authority and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Assignor. I further declare under penalty of perjury that the foregoing is true and correct.

MITSUI RAIL CAPITAL, LLC

By: _____
Name: John O'Bryan
Title: President

I certify that I hold the title set forth below, that this instrument was signed on behalf of Assignee by authority of its board of directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Assignee. I further declare under penalty of perjury that the foregoing is true and correct.

CITICORP RAILMARK, INC.

By: Thomas M. Pawlicki
Name: Thomas M. Pawlicki
Title: Senior Vice President

SCHEDULE 1
TO THE
MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

One hundred twelve (112) 60 ft. Plate F Boxcars with double 8 ft sliding doors, 286K GRL, bearing the following road marks and numbers:

<u>Count</u>	<u>Mark</u>	<u>Number</u>	<u>Count</u>	<u>Mark</u>	<u>Number</u>	<u>Count</u>	<u>Mark</u>	<u>Number</u>
1	AOK	19000	39	AOK	19068	77	AOK	19172
2	AOK	19001	40	AOK	19069	78	AOK	19173
3	AOK	19004	41	AOK	19071	79	AOK	19174
4	AOK	19005	42	AOK	19074	80	AOK	19175
5	AOK	19006	43	AOK	19078	81	AOK	19179
6	AOK	19007	44	AOK	19080	82	AOK	19182
7	AOK	19008	45	AOK	19082	83	AOK	19191
8	AOK	19010	46	AOK	19084	84	AOK	19194
9	AOK	19011	47	AOK	19085	85	AOK	19196
10	AOK	19012	48	AOK	19090	86	AOK	19199
11	AOK	19015	49	AOK	19091	87	AOK	19210
12	AOK	19017	50	AOK	19092	88	AOK	19213
13	AOK	19018	51	AOK	19094	89	AOK	19216
14	AOK	19019	52	AOK	19095	90	AOK	19220
15	AOK	19021	53	AOK	19098	91	AOK	19221
16	AOK	19023	54	AOK	19099	92	AOK	19227
17	AOK	19026	55	AOK	19101	93	AOK	19230
18	AOK	19028	56	AOK	19104	94	AOK	19235
19	AOK	19031	57	AOK	19109	95	AOK	19238
20	AOK	19033	58	AOK	19112	96	AOK	19242
21	AOK	19037	59	AOK	19113	97	AOK	19243
22	AOK	19041	60	AOK	19115	98	AOK	19247
23	AOK	19042	61	AOK	19119	99	AOK	19250
24	AOK	19045	62	AOK	19125	100	AOK	19253
25	AOK	19046	63	AOK	19127	101	AOK	19254
26	AOK	19048	64	AOK	19131	102	AOK	19256
27	AOK	19050	65	AOK	19134	103	AOK	19257
28	AOK	19054	66	AOK	19135	104	AOK	19265
29	AOK	19055	67	AOK	19137	105	AOK	19266
30	AOK	19057	68	AOK	19142	106	AOK	19267
31	AOK	19058	69	AOK	19144	107	AOK	19272
32	AOK	19059	70	AOK	19150	108	AOK	19286
33	AOK	19060	71	AOK	19152	109	AOK	19289
34	AOK	19061	72	AOK	19161	110	AOK	19293
35	AOK	19062	73	AOK	19162	111	AOK	19294
36	AOK	19064	74	AOK	19164	112	AOK	19297
37	AOK	19065	75	AOK	19168			
38	AOK	19066	76	AOK	19170			